

# SECOND BUDGET WORKSHOP

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FISCAL YEAR 2018 – July 24<sup>th</sup>

- Budget Overview
- FY 2018 General Fund Budget Highlights
- FY 2018 Non-General Fund Budget Highlights
- Departmental Staffing and Program Enhancements
- FY 2018 Capital Improvement Program
- Next Steps – Budget Calendar

# Budget Overview

## Current Budget Overview

- Revenue Projections Modified Slightly Since July 10th
- Moved Some Positions Off General Fund
- Refined Funding for New Public Safety Initiatives
- Draft List of Capital Improvement Projects
- All Funds Remain Balanced

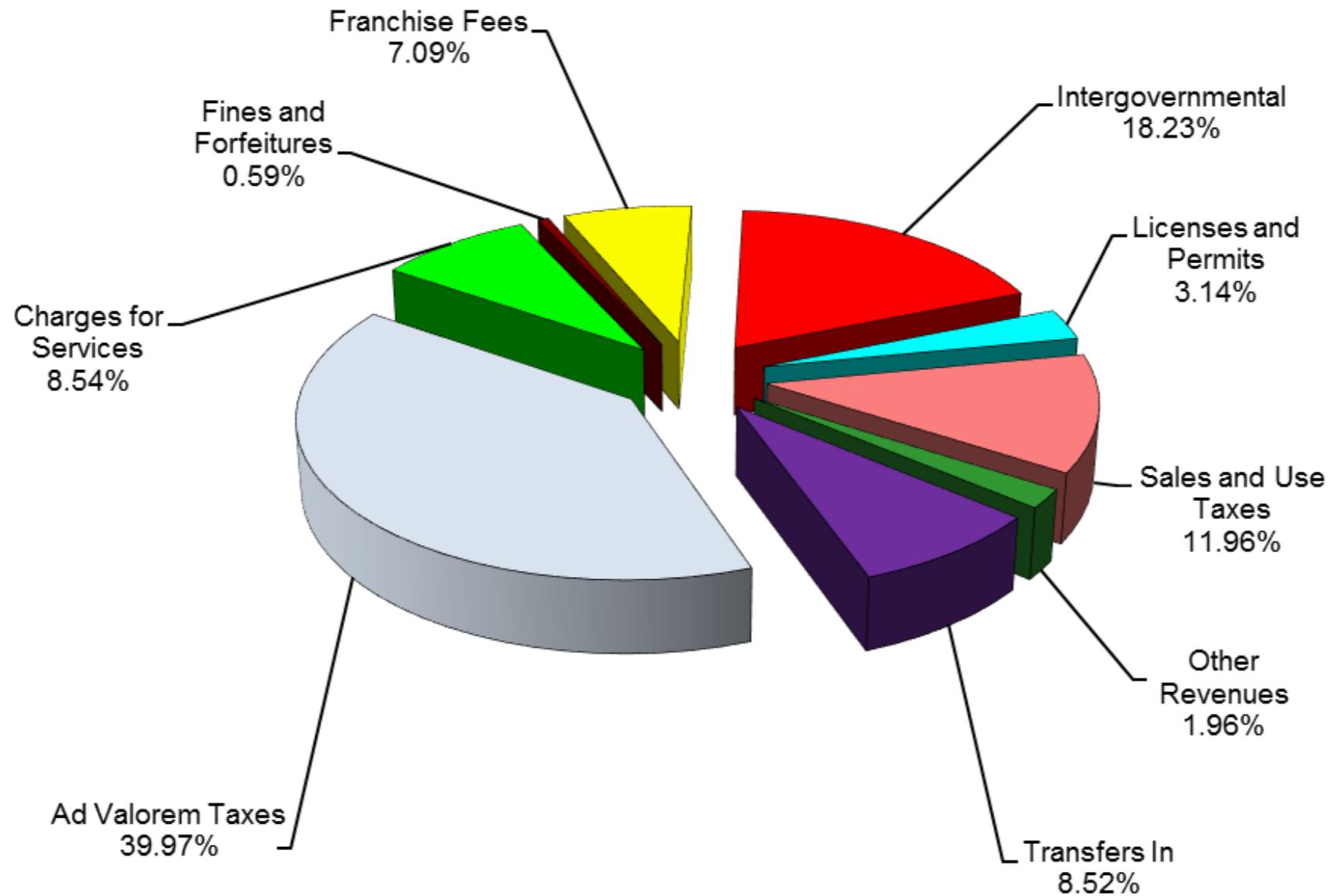
# FY 2018 General Fund Budget Highlights

# General Fund Revenues

Source of General Revenue	FY 2017/18 Proposed Budget	% of Total
Ad Valorem Taxes	\$ 178,408,645	39.97%
Charges for Services	38,143,161	8.54%
Fines and Forfeitures	2,650,000	0.59%
Franchise Fees	31,670,000	7.09%
Intergovernmental	81,363,876	18.23%
Licenses and Permits	13,995,000	3.14%
Sales and Use Taxes	53,400,000	11.96%
Other Revenues	8,730,554	1.96%
Transfers In	38,040,716	8.52%
<b>Total</b>	<b>\$ 446,401,952</b>	<b>100.00%</b>

# General Fund Revenues

General Fund - Revenues by Source  
FY 2017/18



## Property Tax Analysis

- 2017 City Total Assessed Value is \$27.9B an increase of \$3.1B (12.5%) from 2016
- 2017 New Construction is just over \$1B of the increase and generated \$6.9M in revenues
- 2017 Initial Save Our Homes Exemption is \$1.9B in value, resulting in a loss of \$12.9M in revenues
- 2017 First \$25,000 is \$891M in value resulting in a loss of \$5.9M in revenues

## Property Tax Analysis

- 2017 Commercial and Non-Homestead Cap is \$2.7B in value resulting in a loss of \$18.2M in revenues
- 2017 Additional \$25,000 is \$703M in value resulting in a loss of \$4.7M in revenues
- Two-thirds of our parcels are at capped value

## Property Tax Analysis

- District 1 Value Increased 20%
- District 2 Value Increased 13%
- District 3 Value Increased 10%
- District 4 Value Increased 10%
- District 5 Value Increased 13%
- District 6 Value Increased 9%

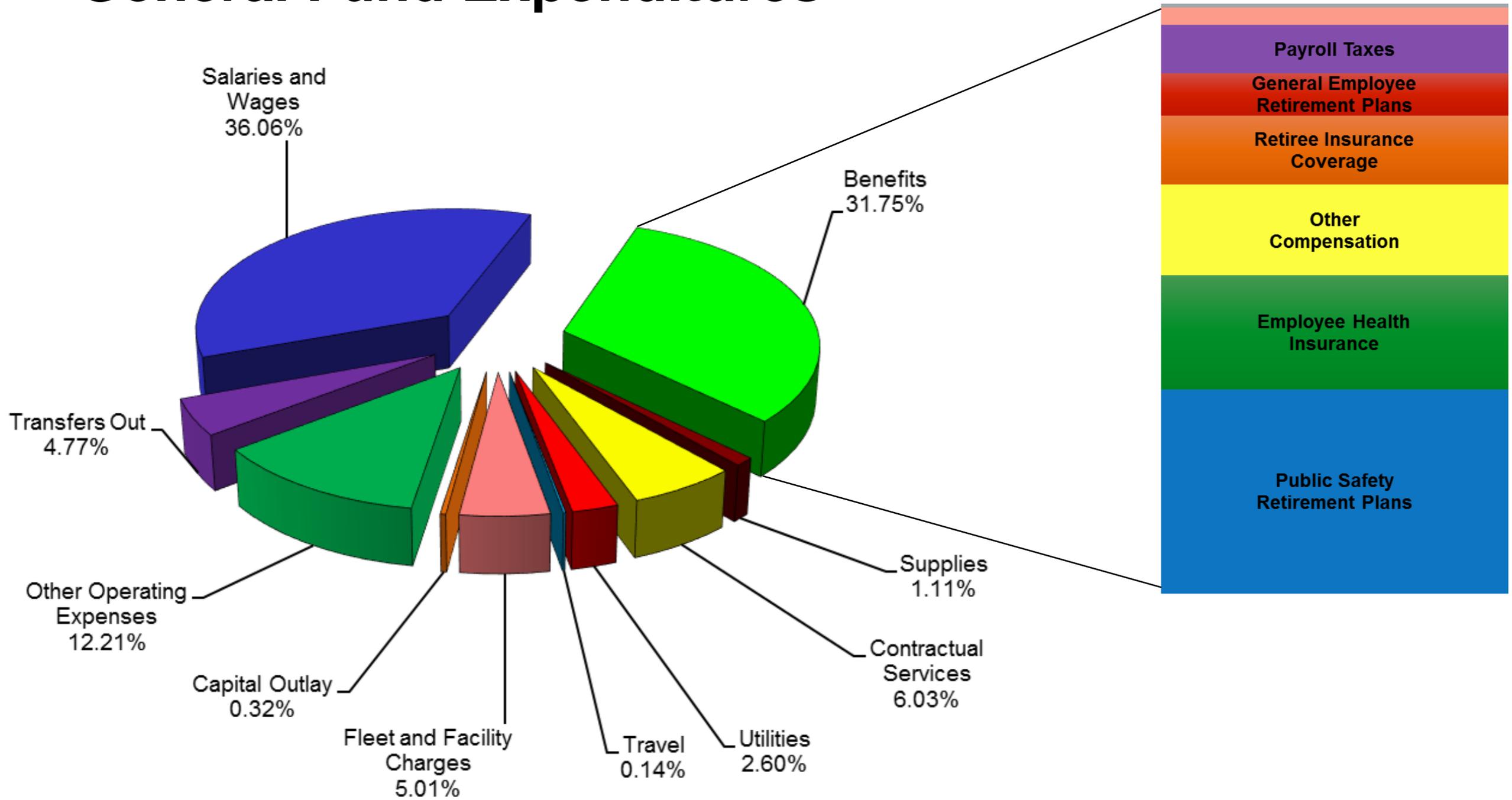
## Property Tax Analysis

- Commercial Value Increased 12%
- Industrial Value Increased 11%
- Multi Family Value Increased 16%
- Single Family Value Increased 9%
- Vacant Value Increased 15%

# General Fund Expenditures

General Fund Uses	FY 2017/18 Proposed Budget	% of Total
Salaries and Wages	\$ 161,061,440	36.06%
Benefits	141,716,131	31.75%
Supplies	4,936,858	1.11%
Contractual Services	26,901,465	6.03%
Utilities	11,587,233	2.60%
Travel	623,017	0.14%
Fleet and Facility Charges	22,349,551	5.01%
Capital Outlay	1,407,065	0.32%
Other Operating Expenses	54,518,820	12.21%
Transfers Out	21,300,372	4.77%
<b>Total</b>	<b>\$ 446,401,952</b>	<b>100.00%</b>

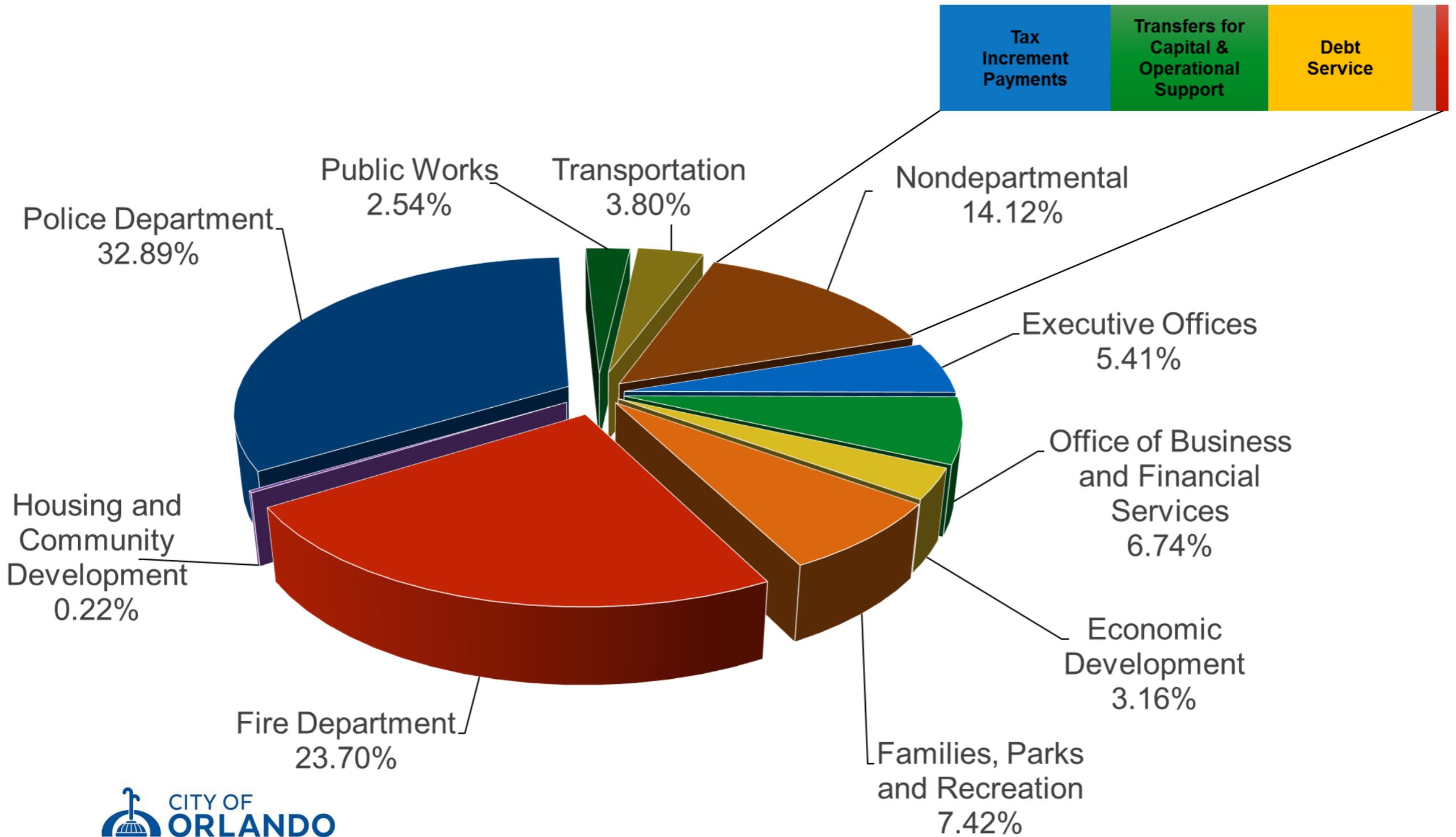
# General Fund Expenditures



# General Fund Personnel Breakdown

General Fund Uses	FY 2017/18 Proposed Budget	% of Total
Salaries and Wages	\$ 160,066,665	52.86%
Overtime	7,109,950	2.35%
Longevity Payments	1,884,825	0.62%
Attrition Allowance	(8,000,000)	(2.64%)
Pension	59,274,176	19.58%
Health Insurance	27,290,222	9.01%
OPEB	16,516,983	5.46%
Payroll Taxes	11,702,162	3.86%
Worker's Compensation	4,117,376	1.36%
Flex Credits (Life/AD&D/LTD)	621,269	0.21%
All Other	22,193,943	7.33%
<b>Total</b>	<b>\$ 302,777,571</b>	<b>100.00%</b>

# General Fund Expenditures



# Non-General Fund Budget Highlights

# Major Enterprise Funds

	<b>FY 2016/17</b>	<b>FY 2017/18</b>
Water Reclamation Funds	\$ 141,047,796	\$ 155,418,630
Stormwater Fund	26,836,029	24,999,398
Solid Waste Fund	32,822,809	33,441,930
Parking Funds	16,250,787	18,878,928
Venues Funds	32,449,887	27,845,694
<b>Total</b>	<b>\$ 249,407,308</b>	<b>\$ 260,584,580</b>

# Major Internal Service Funds

	<b>FY 2016/17</b>	<b>FY 2017/18</b>
Health Care Fund	\$ 61,834,879	\$ 62,857,068
Fleet Funds	30,684,898	32,696,979
Internal Loan Bank Fund	19,504,650	16,292,654
Risk Management Fund	16,285,896	15,887,856
Facilities Management Fund	9,307,803	11,347,574
<b>Total</b>	<b>\$ 137,618,126</b>	<b>\$ 139,082,131</b>

# Other Funds

	<b>FY 2016/17</b>	<b>FY 2017/18</b>
School Crossing Guards	\$ 565,433	\$ 693,755
Dubsdread Funds	2,678,286	2,616,037
CRA	49,128,342	56,688,039
Building Code	16,005,601	12,795,931
Special Assessment	1,512,098	385,472
SHIP	1,661,844	1,158,371
<b>Total</b>	<b>\$71,551,064</b>	<b>\$74,337,605</b>

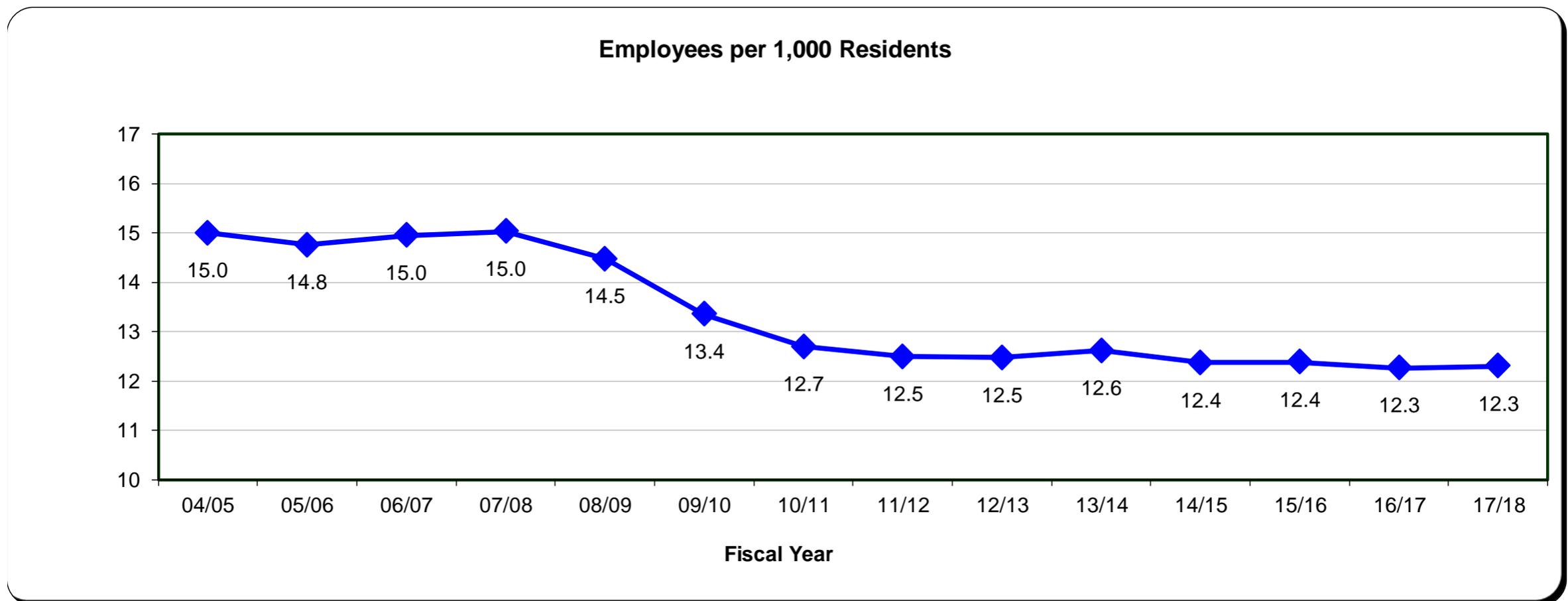
# Department Staffing & Program Enhancements

# Departmental Staffing All Funding Sources

Department	FY 2016/17 Adopted	FY 2017/18 Proposed
Economic Development	220	231
Executive Offices	157	163
Families, Parks and Recreation	220	225
Fire Department	596	611
Housing and Community Development	19	19
Office of Business and Financial Services	270	276
Orlando Venues	89	88
Police Department	1,009	1025
Public Works	538	539
Transportation	168	166
<b>Total</b>	<b>3,286</b>	<b>3,343</b>

# Departmental Staffing All Funding Sources

Staffing increases in this tentative budget maintain the 14 year low ratio of employees to residents from last fiscal year



# Department Staffing

- Police Department: (1) *Fiscal & Management Analyst*, **(15) Police Officers**
- Fire Department: **(1) Fiscal Coordinator, (1) Fiscal Specialist, (1) Deputy Fire Marshall, (12) Firefighters**
- Families, Parks and Recreation: **(1) Fleet & Facilities Coordinator, (4) Part-Time Regional Recreation Specialists**
- Office of Business and Financial Services: **(1) Purchasing Agent, (5) Digital Services Staff**

## Department Staffing (continued)

- Executive Offices: (1) Collaborative Partnerships Manager, (1) Graphic Designer, (1) **Public Information Officer**, (1) **Blueprint/MBE**, (1) **Assistant HR Director**, (1) **Human Resources Analyst**
- Economic Development: (2) Accounting Clerks, (1) Economic Dev. Coordinator, (1) Chief Fire Plans Examiner, (1) EDIS Coordinator, (2) Project Managers, (1) Admin. Assistant, (1) Small Business Dev. Services Administrator, (1) Permitting Assistant Division Manager, (1) EDV Deputy Director, (1) Deputy Building Official
- Public Works: (1) Sustainability Project Manager, (1) Water Reclamation Operator Supervisor

# Program Enhancements

- Police Department: full funding for pensions (\$3.9M), higher staffing occupancy (\$455,000), additional Fleet & Facilities funding (\$345,000), 15 New Police Officers (\$1.2M)
- Fire Department: full funding for pensions (\$2.3M), higher staffing occupancy (\$333,000), additional Fleet & Facilities funding (\$668,000), 12 New Fire Fighters (\$1.1M), 3 Admin Civilians (\$257,000)
- Families, Parks and Recreation: extended hours at 4 community centers (\$50,000), 4 new part-time positions (\$201,000), additional Fleet & Facilities funding (\$402,000)

## Program Enhancements (continued)

- Business & Financial Services: increased IT contract funding (body cams: \$400,000; MS: \$250,000), Digital Services staffing (\$512,000), Procurement staffing (\$30,000)
- Transportation: SunRail debt service (\$900,000), build-out of office space (\$150,000)
- Public Works: expanded funding for ROW maintenance (\$400,000)

## Program Enhancements (continued)

- Executive Offices: increased funding for community orgs (\$210,000), office outreach & communication (\$80,000), Greenwood Cemetery maintenance (\$200,000)
- Economic Development: increased funding for economic development orgs (\$280,000), new investment in Project DTO, Under I Design, and Parramore Housing (\$3.8M)
- Orlando Venues: Wi-Fi implementation for major events at Camping World Stadium

# FY 2018 Capital Improvement Program

# Capital Improvement Program by Fund

Fund	FY 2016/17 Adopted Budget	FY 2017/18 Proposed Budget
Capital Improvements Fund	\$ 10,039,091	\$ 11,155,218
Transportation Impact Fee-North Fund	1,163,090	1,802,000
Transportation Impact Fee-Southeast Fund	7,150,000	4,295,000
Transportation Impact Fee-Southwest Fund	1,250,000	3,010,000
Solid Waste Fund	777,000	0
Gas Tax Fund	9,123,000	9,893,000
Water Reclamation General Construction Fund	33,131,000	45,044,000
Water Reclamation Renewal and Replacement Fund	2,000,000	4,500,000
Water Reclamation Collection System Impact Fees Fund	500,000	0
Water Reclamation Revenue Bonds 2013 Construction Fund	0	1,240,000
Parking System Revenue Fund	720,000	1,324,000
Centroplex Garages	150,000	0
Stormwater Utility Fund	5,725,000	3,660,000
Community Redevelopment Fund	2,950,000	6,820,831
Downtown Development Board	100,000	0
Downtown South Neighborhood Improvement District	0	270,000
Dubsdread Renewal and Replacement Fund	328,000	465,794
<b>Total</b>	<b>\$ 75,106,181</b>	<b>\$ 93,479,843</b>



# Capital Improvement Program

Funding Source	FY 2017/18 Proposed Budget
<b>Capital Improvements Fund</b>	
Athletic Field Maintenance	\$ 524,646
DPAC R&R Contribution	1,688,263
Emergency Operations Center Renovations	250,000
Facility Evaluation, Repairs, and Rehabilitation	1,000,000
Fire Equipment Replacement	1,200,000
Information Technology Enhancements	1,560,000
Miscellaneous Sidewalk Repair	300,000
OPD Equipment Replacement	1,232,621
Parks and Playground Renovation Project	1,007,667
Pavement Rehabilitation	1,000,000
Recreation Facility Renovations and Maintenance	519,021
Recreation Pools and Courts	273,000
School Safety Sidewalk Program	600,000
<b>Total</b>	\$ <b>11,155,218</b>

# Capital Improvement Program

Function	FY 2017/18
Community Infrastructure	\$ 270,000
Economic Development	6,820,831
General Government	1,560,000
Public Facilities	1,250,000
Public Safety	2,432,621
Recreation & Culture	4,478,391
Stormwater	3,910,000
Transportation	21,974,000
Water Reclamation	50,784,000
<b>Total</b>	<b>\$93,479,843</b>

# Next Steps – Budget Calendar

# Tentatively Balanced Budget

<u>General Fund</u>	<u>2018 Proposed</u>
Revenues	\$446,401,982
Expenses	446,401,982
<u>Total</u>	<u>-</u>

<u>Other Funds</u>	<u>2018 Proposed</u>
Revenues	\$766,771,742
Expenses	766,771,742
<u>Total</u>	<u>-</u>



# Next Steps

Date	Activity	Subject Matter
July 24	Budget Workshop	Revised Revenue and Expenditure Proposals, Resolution to Set Tentative Millage Rate
August	Commissioner Briefings	Discussion of Budget Recommendations
September 6	First Public Hearing	Resolutions for Fiscal Year 2017-2018 Millage Rate and Budget
September 25	Second Public Hearing	Finalize Resolutions for Fiscal Year Millage Rate and Budget

